

NOT FOR PUBLICATION

APR 19 2006

UNITED STATES COURT OF APPEALS

**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

FOR THE NINTH CIRCUIT

JOHN R. TONEY,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 04-72205

IRS No. 10683-01

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted April 5, 2006**

Before: HAWKINS, McKEOWN and PAEZ, Circuit Judges.

John R. Toney appeals pro se from the order of the United States Tax Court denying reconsideration of its order dismissing his petition for redetermination of

* This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by Ninth Circuit Rule 36-3.

** This panel unanimously finds this case suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

federal income taxes owed for tax year 1986. We have jurisdiction under 26 U.S.C. § 7482(a), and we affirm.

Toney contends that the evidence before the Tax Court was insufficient to support its findings of a \$14,611 deficiency for taxes owed in 1986, additions to tax for fraud, and substantial understatement. We disagree. The record amply supports the Tax Court's findings. Toney's additional contentions of judicial bias and legal error by the government lack merit.

AFFIRMED.